



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **D. Douglas Titus** Date Reviewed: **May 5, 2000**

Ancillary Document being reviewed (provide number and title): **ETA 185.04.200 Lease Based on a Percentage of Gross Proceeds**

Date last Issued: **August 26, 1966**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-200 (Leased departments)**

Purpose of the document: **The purpose of this ETA is to explain that an operator of an amusement concession may not deduct rent payments (calculated as a percentage of gross receipts) when computing the operator's tax liability.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The information contained in this ETA does not directly relate to Rule 200 and is presently covered adequately by WAC 458-20-187 (Coin operated vending machines, amusement devices and service machines). This ETA should be repealed.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____